



Elliott, Robinson & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS

May 12, 1998

RECEIVED  
FEDERAL ELECTION  
COMMISSION MAIL ROOM

MAY 18 11 57 AM '98

Robin Kelly  
Federal Election Commission  
999 E. Street, N.W.  
Washington, D.C. 20463

Re: Friends of Roy Blunt  
C00304758

In response to your letter dated April 27, 1998, we submit the following. At the end of each reporting period we reconcile the cash on hand to the bank accounts of the organization. Therefore, I feel that the cash on hand is correct.

In response to the "in-kind" on Schedule B (page 9 of 21), dated July 9, 1997, the \$1,208.20 was a reimbursement of expenses from June. Because we were unable to reimburse Roy Blunt before the cut off date of the June 30th report, we showed an "in-kind" receipt and disbursement. The amount shown on the December 31, 1997 report is the check reimbursing the expenses previously reported as "in-kind." The Federal Election Commission instructed our organization that if we did not reimburse the candidate's expenses within 30 days, that an "in-kind" receipt and disbursement were to be recorded. When we then officially repaid the amount, the actual disbursement and we then recorded appropriate cash reduction as well.

If there are any additional questions, please do not hesitate to contact me.

Sincerely,

  
Jeff Shore, CPA  
Deputy Treasurer

cc: Roy Blunt  
Greg Hartley